



**Modern slavery in supply chains: Insights through strategic ambiguity**

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## Modern slavery in supply chains: Insights through strategic ambiguity

### Introduction

Contemporary supply chains are emerging as a key area for urgent attention in modern slavery research (LeBaron, 2013) because their complex networks can create risks that leave workers vulnerable to exploitation (Martin-Ortega, 2017). Modern slavery is pervasive and while quantification remains problematic, the latest figures estimate 16million people are in forced labour exploitation in the private economy worldwide (Global Slavery Index, 2019). Modern slavery covers a range of exploitative practices including bonded labour, forced labour, and human trafficking. Procurement is commonly positioned in public policy as a primary lever to eradicate modern slavery from corporate supply chains, yet there are limited studies in the operations management (OM) and supply chain management (SCM) fields (Benstead, Hendry, & Stevenson, 2018; Flynn & Walker, 2020; Gold, Trautrim, & Trodd, 2015).

Global supply chains are increasingly commonplace as a result of transboundary production and the consumption of goods and services (Vaughn, Balch, Johns, & Currie, 2019). Operational practices to manage supply chain complexity, including outsourcing and subcontracting, generate conditions that create and sustain modern slavery risks (Allain, Crane, LeBaron, & Behbahani, 2013; LeBaron, 2013; LeBaron & Rühmkorf, 2017). The Global Slavery Index (2018) reports that the G20 countries annually import \$354bn of 'at-risk' products and the lack of supply chain transparency can unintentionally implicate businesses in these practices (Bales, 2012).

The scale of modern slavery, and the growing acceptance that businesses and governments need to respond urgently, has led a number of countries to pass legislation (Caruana, Crane, Gold, & LeBaron, 2020). The UK Government's Modern Slavery Act came into force in 2015. The Act's (Section 54) Transparency in Supply Chains (TISC) provision places an annual public reporting obligation on firms with a turnover of  $\geq$ £36m (UK Government, 2015). Supply chain research has predominantly focused on TISC statements' technical compliance rather than their content (Flynn & Walker, 2020; LeBaron & Rühmkorf, 2017; Stevenson & Cole, 2018). The lack of research attention on what firms are reporting is particularly important for modern slavery, as perhaps surprisingly, the focus for legal compliance is the TISC statement's publication not the changes adopted or commitments to act. Therefore a firm can be technically compliant by reporting that they have taken no steps to tackle it. For firms that are prepared to go beyond a null statement, a range of ambiguous responses are possible. Ambiguity can give the illusion of action in lieu of real change across supply chains. This is important as buyers use suppliers' TISC statements in their sourcing and supplier evaluation processes as the best available proxy for action.

Our research adopts strategic ambiguity as a theoretical lens to examine the extent to which the UK Government's own suppliers are taking responsibility for tackling modern slavery in their supply chains. Four research questions frame the study. The first asks what the supply chain objectives of the UK Government's Section 54 TISC reporting requirements are. This is an important question as the extant research focuses on the publication not the content of firms' TISC statements. Tackling modern slavery in supply chains is a complex undertaking. An understanding of the thematic principles underpinning the legal framework is an important contribution to the field to assess the legislation's alignment with socially sustainable supply chain theory.

Second, we investigate how firms temporally situate action. Firms with a turnover of  $\geq \text{£}36\text{m}$  have statutory obligations to report annually on modern slavery yet progress still appears to be slow, which could be suggestive of a lack of urgent action. Our third research question asks how supply chain perspectives are reported. As the TISC legislation only covers large firms, tackling modern slavery is predicated on the diffusion of policy and practice through supply chains. An understanding of how large firms take account of supply chain responsibilities may provide insight into the legislation's effectiveness. Finally, we explore how firms employ ambiguity to avoid timely action on modern slavery in their supply chains. Through this research question we seek to contribute to the theoretical base by revealing the mechanisms employed by firms in their modern slavery reporting, in response to the need for urgent change to supply chain practice.

We analyse 66 of the UK government's own suppliers' TISC statements and 20 key documents related to the policy intent of the Modern Slavery Act's (2015) TISC requirements. Qualitative document analysis is used to identify what firms say they are doing and through the theoretical lens of strategic ambiguity we also reveal what they are not saying to provide novel insights into how firms are responding to modern slavery legislation. Our findings elaborate the concepts of time and change in socially sustainable supply chains (SSSC) and reveal how ambiguity is used in TISC statements as a highly strategic form of action to reduce firms' accountability and delay action for modern slavery within supply chains. We identify subtle techniques of ambiguity, which highlight the dynamic and instrumental role of modern slavery reporting, that has not been identified previously in the supply chain literature. We contribute to sustainability theory by identifying accountability as an essential concept for generating action. We posit that SSSCs, and the legislative framework for modern slavery, requires firms to take more systemic accountability for creating conditions for labour exploitation, and also to develop collaborative supply chain environments to tackle the issues. Propositions are developed to inform the research agenda.

### Modern slavery legislation

Modern slavery lacks legal clarity (Gallagher, 2017), but broadly captures a range of violations that exploit people for the purposes of work or services (Nolan & Bott, 2018). The removal of peoples' social and economic freedoms for financial gain can be in the form of threats, potential or actual violence, coercion, and deception (Bales, 2006). Legislation in the UK, USA (California), France, Australia, and Singapore, targets only large firms ( $\geq \text{£}36\text{m}$ ,  $\geq \$100\text{m}$  US/AUS) and reporting is expected to trigger a 'trickle-down' response through these firms' supply chains.

The UK's Modern Slavery Act (2015) requires commercial firms with a turnover of  $\geq \text{£}36\text{m}$  to annually publish on their website's homepage, a Transparency in Supply Chain (TISC) statement that reports either, the steps taken to ensure slavery is not taking place in their operations and supply chains, or to confirm that no action has been taken (UK Government, 2017). A firms' duty to publish a statement can be legally enforced but there are no binding standards for the content (LeBaron & Rühmkorf, 2019). The TISC requirements in relation to due diligence have been criticised for being weak compared to other corporate disclosure and reporting legislation, for example the UK's Bribery Act (2010), the French Corporate Duty of Vigilance Law "*devoir de vigilance*" (2017), and Section 1502 of the US Dodd Frank Act (2010) conflict minerals provision (c.f. LeBaron & Rühmkorf, 2017, 2019).

### Theoretical framework

### *Socially sustainable supply chains (SSSC)*

The importance of addressing corporate sustainability is growing in operations management (Walker, Seuring, Sarkis, & Klassen, 2014). Modern slavery, along with other issues relating to health and safety, human rights, and community impact programmes, falls under the concept of socially sustainable supply chains (SSSC) (Walker et al., 2014). A firms' attention to social issues is identified as a crucial part of a supply chain's overall sustainability performance (Kang, Yang, Park, & Huo, 2018), and an antecedent for both basic and advanced sustainability practices (Croom, Vidal, Spetic, Marshall, & McCarthy, 2018). Yet social sustainability remains under-researched in comparison to environmental issues (Meehan & Bryde, 2015; Silvestre, Silva, Cormack, & Thome, 2020). Whilst SSSC has a potentially broad scope, there is a lack of research on socially-responsible sourcing (Zorzini, Hendry, Huq, & Stevenson, 2015), and even less on modern slavery in supply chains specifically (Benstead et al., 2018).

Time and change are two inter-related concepts embedded in theories of sustainability, with debates in the literature centred on the urgency of change and the extent of change required. Time is important in sustainable supply chains (Roy, Schoenherr, & Charan, 2018), most notably in its underpinning of the Brundtland Commission's ubiquitous definition of sustainable development that 'seeks to meet the needs and aspirations of the present without compromising the ability to meet those of the future' (WCED, 1987; 39). A firms' long-term orientation is identified as important for SSSC outcomes (Croom et al., 2018) and longevity (Wu & Pagell, 2011), but balancing future needs and current pressures can create temporal conflicts (Klassen & Hajmohammad, 2017). For example, sustainable supply chains develop over time signifying a slower pace of change (Klassen & Vereecke, 2012; Silvestre, Silva, et al., 2020), whereas international modern slavery legislation creates an urgent imperative to change current practices (Mende, 2019).

Sustainable supply chain research tends to focus on evolutionary change (Huq, Chowdhury, & Klassen, 2016), but some scholars identify the need for urgent fundamental change to business models and practice (c.f. Hart & Milstein, 2003; Pagell & Shevchenko, 2014; Pagell & Wu, 2009; Wolf, 2011). Similar calls are made to address modern slavery, as the problem is entrenched in wider social and economic systems of inequality (Crane, 2013). The exploration of fundamental systemic change is beyond the scope of this paper, yet recognition of the debates are still important to frame the scale and urgency of change needed to deliver SSSCs, rather than providing a mere impression of change (New, 2015). Given the tensions between pressures for urgent action versus evolutionary long-term change in SSSCs, how firms temporally situate their TISC responses emerges as a critical question.

Modern slavery is claimed to be present in the supply chains of almost all industries (Walk Free Foundation, n.d.). To tackle this widespread prevalence, legislation uses transparency as a catalyst for action, combined with trickle-down logics, where change in practice by larger firms will diffuse over time throughout their supply chains. The efficacy of modern slavery legislation that focuses on supply chain reporting to stimulate urgent transformative change is questionable (Stevenson & Cole, 2018). Change can be hampered by difficulties in adapting sustainability indicators to fragmented, multi-tier supply chain contexts (Gold et al., 2015). Further, suppliers susceptible to sustainability-related risks can limit the diffusion of change if they are dropped from a firm's supply base rather than being developed (Connelly, Ketchen, & Slater, 2011), creating niche supply markets rather than mainstreaming population-wide changes (Hajmohammad & Shevchenko, 2020). The active engagement of the supply chain is

positioned as an important lever for ensuring widespread change in SSSC, yet the extent to which this is reflected in TISC statements is, as yet, unknown.

The wider sustainability research reveals stakeholders as an additional dynamic as they can create pressure that encourages firms to move towards sustainable supply chain practice (Foerstl, Reuter, Hartmann, & Blome, 2010; Gualandris & Kalchschmidt, 2014; Hajmohammad & Shevchenko, 2020). Responding to stakeholder pressure can avoid reputational damage (Hofmann, Busse, Bode, & Henke, 2014; Roehrich, Grosvold, & Hoejmose, 2014). However, sustainability reporting may not correlate with firms' actual commitment (Tate, Ellram, & Kirchhoff, 2010). Reputation management suggests that firms report only positive attributes to stakeholders (Elsbach, 2003; Elsbach, Sutton, & Principe, 1998; Nath, Eweje, & Sajjad, 2020), yet studies also show, perhaps counterintuitively, that firms can downplay their achievements to protect their reputation (Kim & Lyon, 2015; Nunes, Park, & Paiva, 2020; Testa, Miroshnychenko, Barontini, & Frey, 2018), particularly where the lack of supply chain transparency could obscure risks that lay firms open to claims of corporate hypocrisy (Glover & Touboullic, 2020; Wagner, Korschun, & Troebs, 2020).

International modern slavery legislation is built on the assumption of available data in order to understand, and where necessary, change firms' practices throughout the tiers of their supply chains. However, transparency is not a proxy for embracing adoption of sustainable practice (Haack, Martignoni, & Schoeneborn, 2020). Further, if firms are refraining from reporting their prosocial actions or certifications, then the diffusion of new practices is reduced (Carlos & Lewis, 2018). Achieving supply chain transparency is operationally challenging as firms outsource or subcontract low-value or high-risk activities (Stringer & Michailova, 2018). Externalising these activities separates firms from workers (Crane, 2013) and makes access to reliable transparent data, beyond tier one suppliers, difficult (Guth, Anderson, Kinnard, & Tran, 2014; New, 2015), even for large firms (Barna, 2018). An emerging debate in the literature raises a more fundamental question of the effectiveness of delegating authority for sustainability issues through the tiers of globally-dispersed complex supply chains (Grimm, Hofstetter, & Sarkis, 2018; Wilhelm, Blome, Bhakoo, & Paulraj, 2016). Mandatory reporting under modern slavery legislation may increase the saliency of reputation management for firms, particularly if firms have unknown risks in opaque areas of their supply chains. How firms respond to this challenge is a key question that remains unanswered in the literature.

### *Strategic ambiguity*

The challenge of supply chain transparency brings the efficacy of modern slavery reporting to the fore. Although some countries set legal requirements for large firms to report on modern slavery, the use of ambiguous language may afford discretion over how rules and policies are interpreted and applied (Kinderman, 2013). In other settings, the use of ambiguity in corporate documents creates room for multiple interpretations whereby different audiences are able to apply different meanings to the same information (Davenport & Leitch, 2005; Eisenberg, Goodall, & Trethewey, 1993). This can allow firms to control information or obscure their actions (Leitch & Davenport, 2003). A range of techniques are identified in corporate reporting. Selective disclosure (Marquis, Toffel, & Zhou, 2016) and strategic silence (Carlos & Lewis, 2018), both aim to limit access to information in order to manage reputational risks, whereas obfuscation uses complex language to make it difficult for stakeholders to evaluate a firm's real performance (Fabrizio & Kim, 2019).

Ambiguity is a highly political and powerful resource (Jarzabkowski, Sillince, & Shaw, 2010). For firms it serves four functions: it provides space for high-level goal agreement without



operational constraints; it allows for flexibility to shift and change meanings; it enables future deniability of intent; and it uses rhetorical control to preserve positions of power (Eisenberg, 1984). Ambiguity sits in contrast to notions of clear leadership (Ravishankar, 2013) and precise language (Edenfield, 2018). The use of ambiguity increases the 'play' within organisational responses (Mahoney & Thelen, 2010). There are three dimensions: goal ambiguity, authority ambiguity and means ambiguity (Cohen & March, 1986). Goal ambiguity refers to the plurality of interests and interpretations presented to multiple stakeholders. Authority ambiguity provides dispersed authority across organisational actors to allow for partial solutions to various conflicting interests. Means ambiguity decouples the relationship between goals, actions, and performance to provide space and time for interpretation in implementing solutions (Cohen & March, 1986).

The role of vague or ambiguous language in inter-organisational rivalry is a common focus in prior studies (Guo, Yu, & Gimeno, 2017; Rindova, Becerra, & Contardo, 2004; Smith & Grimm, 1991), but little is known on how it is used in a supply chain setting. The opportunity to explore ambiguity for modern slavery in a supply chain context is of value, as it is more likely to be employed in complex environments (Eisenberg, 1984), or when practices, operations, ideas, and concepts, span different cultural contexts (Meyer & Höllerer, 2016). Despite the urgency to address problematic supply chain practices, firms use symbolic measures that imply, rather than confirm, social sustainability (Blome, Foerstl, & Schleper, 2017; Huq & Stevenson, 2020; Nath et al., 2020; Villena & Dhanorkar, 2020). Similarly, firms use virtue signalling in modern slavery statements, where broadly moral sentiments are employed to give a positive ethical impression in lieu of genuine transparency (New, 2020). Given the emerging stream of research on discretionary approaches in corporate documents that obscure or resist change, studies of ambiguity in firms' reporting may provide valuable contributions to the nascent literature on modern slavery.

## Method

This study analyses the Transparency in Supply Chain (TISC) statements of 66 of the UK Government's tier one suppliers, published in line with the UK Modern Slavery Act (2015). The research seeks to assess the extent to which the UK Government's own suppliers are taking responsibility for tackling modern slavery in their supply chains in line with the Government's objectives. To answer our first research question we analyse the policy background to identify the intended supply chain objectives for Section 54 TISC reporting, beyond the technical aspects of compliance (for example, we look how the government hoped the TISC statements would contribute to tackling modern slavery, rather than where/how information is to be reported).

Strategic ambiguity was identified during the selective coding phase in our qualitative examination of government suppliers' TISC statements. Through this theoretical lens we address our second and third research questions by examining the inferences made on how firms are embracing the challenge of modern slavery with respect to urgency of action and the supply chain perspective. Ambiguity themes are investigated iteratively against concepts in the literature, and against the legislative context of TISC, to provide insights into our final research question that explores how firms avoid timely action on modern slavery in their supply chains.

## *Empirical context*

The UK Government has a dual role in the modern slavery agenda; it creates and enforces legislation and is a powerful player in demonstrating best practice in its supply chains. Public procurement has significant economic power to achieve social sustainability across supply

chains that encompass both public and private organisations (Amann, Roehrich, Eßig, & Harland, 2014). In the UK, the Crown Commercial Service (CCS) is responsible for managing the annual procurement of £12bn common goods and services for the UK's central government and over 17,000 organisations in the wider public sector (UK Government, n.d.). This study provides insight into whether CCS's suppliers' TISC statements suggest that policy objectives to tackle modern slavery are being achieved in the government's own supply chains, or if they are able to avoid urgent change through the use of ambiguity. The empirical focus for this research is CCS's framework suppliers with a turnover of  $\geq$ £36m, with the highest value and/or in categories of spend where risks of modern slavery were deemed high. CCS identified 80 of their suppliers that met these criteria.

#### *Data collection*

Two datasets were drawn from publicly available documents. The use of secondary data analysis is common in research of modern slavery (Flynn & Walker, 2020; LeBaron & Rühmkorf, 2017; Stevenson & Cole, 2018), sustainability (Jose & Lee, 2007; Silvestre, Viana, & Marcelo, 2020; Tate et al., 2010), and of ambiguity (Meyer & Höllerer, 2016). Secondary data is appropriate for modern slavery research because of the difficulties in obtaining reliable primary data in cases of potentially illegal activities (Stevenson & Cole, 2018). Document analysis data is derived from any form of words, including published statements, reports, or transcribed debates, that are free from a researcher's intervention (Bowen, 2009). As a qualitative approach, document analysis is concerned with eliciting meaning and understanding from the data, rather than more quantitative frequency counts of terms (Corbin & Strauss, 2008). Interpretative approaches are common in document analysis (Scott, 1990) as it is recognised that published documents serve particular purposes for firms so there is a necessity for a more critical reading than might be obtained from quantitative approaches (Atkinson & Coffey, 2004).

The first dataset was used to examine CCS's suppliers' responses to the TISC requirements in the UK's Modern Slavery Act. CCS identified 80 of their framework suppliers with a turnover of  $\geq$ £36m. The suppliers were from high value frameworks, and/or categories of spend where risks of modern slavery were considered high. Data consists of 66 modern slavery statements downloaded from corporate websites from the sample of 80 suppliers. The remaining 14 suppliers were either yet to publish a statement or had such an insubstantial return that it would not contribute productively to the research. The 66 TISC statements ranged from 1-11 pages, with an average of 4 pages. The statements resulted in a dataset of 248 pages (87,736 words). Table I provides a summative profile of the final sample of firms.

#### [TABLE 1]

The second dataset was used to identify the legislative policy intentions and framing of the UK's TISC requirements in relation to supply chain practice. The dataset consisted of all the key documents generated by parliamentary and legislative bodies relating to the passing, implementation, and official reviews of the Modern Slavery Act (2015). A total of 20 documents dated between 2014-2019 were retrieved: three full transcripts of the parliamentary debates from the official Hansard records of the House of Commons and House of Lords that documented the passing of the Modern Slavery Act (2015) through both houses of parliament; all five published UK Government's policy statements and official TISC guidance documents; all five independent commissioned policy reviews; all three official government reviews; two ministerial press statements; and the transcript of a speech by the Prime Minister (Theresa May) to the International Labour Organisation. The documents resulted in a dataset of 625 pages

(210,803 words) and 8.25 hours of parliamentary debates (transcribed as a further 146 pages - 73,429 words).

*Data analysis*

TISC statements were analysed qualitatively using the Nvivo12 software package through inductive coding processes to establish themes (Strauss & Corbin, 1998). Line-by-line open coding was used to identify concepts and actions. Codes were generated ‘in-vivo’ (from the data) in line with inductive coding principles. Related codes were then grouped into categories at the axial coding stage and organised hierarchically. Progressively more abstract core categories were created through which the themes identified could best be explained (Strauss & Corbin, 1998). As the properties and dimensions of the core categories were explored, those with the greatest explanatory relevance were further refined and iteratively compared across examples (Bowen, 2009). The iterative re-reading of the data identified that firms’ reported actions commonly lacked detail or evidence. The coding process identified the ‘unspoken voice’, ‘implied exceptions’ and ‘ambiguous actions’ that sensitised researchers to what was not being said, or what was potentially missing in the reports. These absences were then explicitly identified through what we have termed ‘antithetical inferencing’. Where, for instance, a company states that it works with its biggest suppliers on modern slavery, we noted the inference that its other smaller suppliers remained uninvolved. A sample of examples are found in Table II. This technique is common in interpretative document analysis to enable equal examination of what is, and is not, said (Jarzabkowski et al., 2010; Rouleau, 2005; Scott, 1990).

[TABLE II]

The ability to resist change through ambiguous language emerged as a conceptual theme from the statements, prompting a return to the literature base on strategic ambiguity. Three dimensions of ambiguity (goals, authority, means) (Cohen & March, 1986) were adopted to iteratively explore the data under through this sensitizing concept (Charmaz, 2014). Through this detailed process, each code that related to any inclusive action, or contained any form of boundary on actors, process, scale, or geography, were further examined through the lens of ambiguity. Statements for instance that used terms such as “focused on” were examined further to reveal which actors or actions were excluded as a consequence on the boundaries imposed.

At the selective coding stage, we developed explanations for what the core themes meant, so we not only investigated themes iteratively against concepts in the literature, but also against the legal context in which they were being developed. The evaluation of context when developing explanations is an important step in inductive analysis (Clarke, 2005; Strauss & Corbin, 1998). The dataset of policy documents was therefore analysed to identify the government’s primary intentions for the TISC legislation and to connect ambiguous wording with potential consequences. Thematic analysis was undertaken to identify the government’s aims for the TISC reporting. The policy-related data were reviewed against the core concepts as part of the selective coding process to help to elaborate the core concepts’ properties and dimensions, and to develop an explanation of how they related to each other (Strauss & Corbin, 1998). This analysis situates ambiguity techniques in the context of the government’s policy intent to make sense of its bounding effects. Through this extended analysis, core categories were rationalised to three, with the additional qualifiers in parentheses: (transfer) responsibility, (defensive) reassurance, and (scope) reduction (see table III), as discussed in the findings and analysis section.



Fit and relevance are assessed (Glaser & Strauss, 2017) by conducting a qualitative rating of the TISC statements' use of ambiguity, set against the two dimensions that emerge from the policy analysis (discussed in the results section). Four quadrants are created (see figure 1) and scoring criteria against a 5-point scale (-2 to +2) were defined for both axes, see Appendix 1, reflecting the use of ambiguity and the policy aims. The 66 modern slavery statements were reanalysed and scored with the final combinations mapped against the quadrants. Two people individually coded and mapped the statements against the scoring criteria (Wesley, 2014). Although many statements used more than one of the three ambiguity techniques identified, each statement was allocated a score that corresponded most closely to one of the quadrants. Only one quadrant, collaborative action, aligns with policy intention of change and a broadened supply chain accountability. Inter-rater reliability was tested by a Mann-Whitney U test (at  $p < 0.05$ ). The results indicated the scores were not significantly different for either dimension:  $U = 399$ ,  $p = 0.56$ ,  $r = 0.06$ ;  $U = 405$ ,  $p = 0.57$ ,  $r = 0.06$ . A set of propositions are developed in the discussion section from the resulting insights.

## Findings and analysis

Three core categories related to the use of ambiguity in TISC statements are identified: responsibility, reassurance, and reduction. The coding table is summarised in table III.

[TABLE III HERE]

### *Policy intent for tackling modern slavery through TISC*

The documents and parliamentary debates related to the passing and implementation of TISC legislation and guidance are unambiguous in their aim: to tackle modern slavery, firms should work collaboratively across their supply chains to drive changes in practice. TISC reporting is positioned as supporting this aim through increasing supply chain transparency to enable a level playing field for competing firms that act responsibly (Field, Miller, & Butler-Sloss, 2019). Two clear dominant policy intentions of TISC are stated – a change in business practice, and accountability that encompasses firms' supply chains.

The first policy intention is that firms should change their processes and practices to address modern slavery to ensure it is regarded as seriously as other regulatory and governance obligations. Yet, unlike other obligations, for example the UK Bribery Act 2011 (Section 7), the TISC regulation does not include binding standards, in particular for due diligence reporting and liabilities. Thus, tackling modern slavery in supply chains relies on the collective action and determination across firms and their supply chains, to generate change in practice.

The theme of embracing change is inferred in all the government documents to stress that TISC is not solely about technical compliance. Indicative examples include debate in the House of Commons, where members of parliament expressed that it is “...*really important that their [firms] response is about not just rhetoric, but action*” (Williamson, 2014, Col.445WH), and similarly in the House of Lords, Baroness Kennedy of Cradley remarked that the supply chain clause must “*act as a catalyst for change*” (2014, Col.252). In the Government's 2018 review on modern slavery, the then Home Secretary, the Rt Hon Sajid Javid reported the importance of “*driving industry action*” and recognised the need for “*a step-change in businesses' efforts to end slavery in their supply chains*” (UK Government, 2018: p3). The Rt Hon Theresa May, as the UK's Prime Minister in 2019, further stressed the necessity for firms to match “*....words with action*” (2019), in a speech to the International Labour Organisation. Although the need for change is emphasised in parliamentary debates and reports, it is positioned generically,

rather than focused on specific procurement practice and contracting liabilities, despite the overt supply chain context of the regulation.

The second policy intention is that firms should consider their supply chains not only their own operations. Early debates on the Modern Slavery Bill in the House of Commons saw members of parliament urging firms “*..to take a stand on the world stage...[and]...go far beyond what regulations deliver*” (Lavery, 2014, Col.441WH). The inclusion of the supply chain is explicit in the title of the requirements for TISC statements – transparency in *supply chains* – and the published guidance states that “*no single business can do this alone*” but that each business should “*lead and drive the measures required to address this problem*” throughout their supply chain operations (UK Government, 2017). In 2018, the governments in the UK, Canada, and New Zealand, released a set of principles under the UN’s General Assembly that sought to use international legislation to specifically promote government supply chains as a source of best practice for collaborative action between public and private sector firms (UK Government, Government of Canada, & New Zealand Government, 2018). Tackling modern slavery in collaboration with suppliers was deemed to be facilitated through supply chain transparency (Sancroft-Tussell, 2018).

#### *Policy divergent TISC responses*

Figure 1 illustrates ambiguity techniques used in government suppliers’ TISC statements, mapped against the two primary legislative goals. The top right quadrant, labelled collaborative action, is in line with government’s aims to deliver changes to practice that encompass a firm and its supply chains. The other three quadrants demonstrate the use of the ambiguity techniques (transfer responsibility, defensive reassurance, scope reduction) that suggest the government’s policy ambitions are not being met. The mean score for change to supply chain practice is -0.65, and for broadening accountability it is -1.06, indicating that on both measures insufficient progress is being made towards embracing UK government’s modern slavery policy aims.

[FIGURE 1]

#### *Quadrant 1: Transfer responsibility*

Firms that transfer responsibility are changing some of their supply chain practices, for example increasing reporting, but are shifting the responsibility for tackling modern slavery to their suppliers. Firms use goal ambiguity to indicate to different audiences, including customers and government, that they embrace corporate responsibility, whilst the inference here is that firms are handing-off responsibilities for modern slavery detection, reporting, and remediation, to other members in their supply chains. Whilst it is reasonable that firms also require suppliers to actively manage modern slavery in their operations, a firm cannot simply pass that responsibility to its supplier, if it is to truly be accountable.

The language used to describe suppliers’ obligations is imperative rather than collaborative using words including “*expect*”, “*mandates*” and “*must*”. The wording provides indications that for most firms, action on modern slavery is being taken at arms-length through contracts with tier-1 suppliers, rather than through collaboration and transparent management of supply chains. Interestingly, the responsibilities passed to suppliers use strong imperative language, and sit in contrast to the actions that firms report that they themselves are taking, which are frequently aspirational and vague, for example “*strive*”, “*encourages*” and “*efforts*”. There is a near absence of statements reporting that issues are being managed collaboratively through the supply chain, or that suppliers have agreed, or have even been party to the decision making.

Responsibility is also limited by use of the terms “supplier” and “employee”, without specific definitions, creating ambiguous risks for contract workers who may not be directly covered by corporate codes of practice.

#### *Quadrant 2: Defensive reassurance*

The most common response (67%) fell within the defensive reassurance quadrant. Responses here use palliating statements that convey an impression of best practice rather than providing evidence or action specifically related to modern slavery. Defensive reassurance deflects attention away from action by signalling allied areas of broader corporate responsibility. Authority ambiguity is used to provide partial solutions through reassurance by association to ethical action groups for example, “*PA is a member of the United Nations Global Compact*”, or with awards, “*Ricoh has been recognised seven times by the Ethisphere Institute*”. Signalling by association presents a reassuring image of a “successful” business model, yet none of the statements ask more fundamental questions of whether their business model or sourcing practices contribute to risks of modern slavery in the supply chain.

Defensive reassurance was also observed through negative assertion where it is stated that modern slavery “*does not occur in our business operations*” [Herbert-Smith]. Our antithetical approach leads us to question whether statements reporting that there was “*nothing found*” reflect poor detection practices rather than effective supply chain management. The underpinning, but unspoken message of defensive reassurance, is that practices, including those of consumers, do not need to change. Inaction can maintain inequities and risks within the system. The lack of voice by workers in exploitative conditions through the supply chain enables this message to go largely unchallenged.

#### *Quadrant 3: Scope reduction*

Scope reduction was identified as the dominant approach by 11% of firms, although many more exhibited some use of scope reduction in their statements. Means ambiguity decouples goals and actions, and whilst some firms are committing to broadening their own accountability for modern slavery, there is lack of clarity on timescales, for example, stating change is “*developing*”, or actions taken “*periodically*”. Scope reducing techniques include narrowing the task, limiting the range of internal staff involved, and the use of thresholds, risk assessments, and geographic boundaries to reduce the number of suppliers that are assessed. Firms use highly subjective terms such as “*...as far as is practical*” to reduce the scale of their supplier approval and due diligence processes. Others limit the number of suppliers that are required to provide information, based on spend, either in absolute terms (e.g. over a given monetary value), or through targeting ‘top’ suppliers. Although criteria are rarely stated for which suppliers are considered ‘top’, this is likely to be based, at least in part, on high-spend profiles, rather than necessarily where modern slavery is likely to occur within their supply chains. As a result, firms can be looking in the wrong places for modern slavery, so while they may be taking action, it might not result in any impactful change.

#### *Quadrant 4: Collaborative action*

Collaborative action represents firms that are embracing the need to change practices and are broadening attention across the supply chain to address issues of modern slavery. The UK government’s policy ambition for tackling modern slavery in supply chains sits firmly in this quadrant. In contrast to the other three quadrants, and owing to the alignment to policy intent, ambiguity is either not present or is minimal. The need for change is acknowledged, as is the importance of working collaboratively with suppliers through the chain. This quadrant represented the lowest number of cases, at only 5%.

The use of ambiguity techniques by sector is illustrated in table IV. The small sample sizes by industry limit the ability to generalise, but it is noteworthy that defensive reassurance, arguably the most resistant use of ambiguity, is prominent in IT, automotive and recruitment where the risks of modern slavery are considered high.

[TABLE IV HERE]

**Discussion**

The research sought to assess the extent to which the UK Government’s own suppliers are taking responsibility for tackling modern slavery in their supply chains. We adopt ambiguity as a theoretical lens to provide insight on how urgent change within supply chains is avoided. Three quadrants in our model identify techniques used in firms’ TISC statements that deviate from the government’s intention of the TISC provision, which is represented by the fourth quadrant, collaborative action. We explain how firms are reducing the boundaries of their legal responsibility through the lens of strategic ambiguity (Cohen & March, 1986). Firms use ambiguity as a strategic resource (Jarzabkowski et al., 2010) by employing three techniques of defensive reassurance, transfer of responsibility and scope reduction. These techniques convey an impression of best practice, unilaterally push accountability to suppliers, and reduce the scope of a firm’s attention, all of which restrict the legislative reach of the UK’s Modern Slavery Act.

The transfer of responsibility and scope reduction techniques only provide partial alignment to legislative aims. Ambiguity is employed to present a message that measures are in place to tackle modern slavery, whilst simultaneously limiting action and slowing the pace of change in practice. It is important to state that the TISC guidance does not allow firms to set arbitrary boundaries for addressing modern slavery. However, the statutory focus on publishing statements, rather than their content or practice, generates space for firms to transfer and limit their responsibility, and their use of ambiguity affords discretion in the interpretation of policies (Kinderman, 2013).

The ability of firms to transfer responsibility or reduce the scope of attention adds support to the criticisms that the TISC legislation is weak (LeBaron & Rühmkorf, 2017), and our results extend this view by providing insight into *how* firms exploit the lack of binding standards. The policy documents and parliamentary debates highlight the reliance on firms’ engagement across their supply chains to generate change. It is interesting that while firms report peer-to-peer collaboration through industry associations, there is a lack of similar attention to collaborative action within supply chains, and instead the impression is of arms-length supplier relationships. TISC statements use coercive language to mandate that suppliers take responsibility for modern slavery, running contrary to SSCM literature that points to inefficiencies of delegating authority for sustainability issues (Grimm et al., 2018; Wilhelm et al., 2016). Although our findings preclude data on motive, an ambiguity lens highlights reputational management as a potential reason for transferring responsibility.

Transferring responsibility to suppliers creates ambiguity, which provides protection for the firm, not only from reputational risk (Carlos & Lewis, 2018; Marquis et al., 2016), or from the spatial separation of firms from workers (Crane & LeBaron, 2017), but also we argue, legally and temporally. The arms-length framing of relationships can reinforce the perception that suppliers are independent contractors, thus protecting reputations against potential future



claims of corporate hypocrisy (Glover & Touboulis, 2020; Wagner et al., 2020), should modern slavery be found in their supply chains. Transferring responsibility does not use ambiguity to confuse through obfuscation or complex language, as seen in prior studies (e.g. Fabrizio & Kim, 2019), but serves to cloud the edges of a firm's own responsibility.

Although many statements contained elements of delegation to suppliers, the firms that predominantly used this technique were from industries with high levels of third-party service operations (e.g. consultancy, communications, finance, recruitment, travel) or with global supply chains (e.g. automotive and telecoms). In both situations, the risk of modern slavery, and the associated responsibility for it, is framed as externally located within supply chains. This externalisation may be indicative of a limited perspective on the risks of modern slavery, or of opaque supply chains where risks are as yet unknown. The suggestion is that protection of the firm's own reputation is prioritised over accepting full accountability for tackling modern slavery that may reveal, and require firms to accept, additional risks. Thus, we propose:

*P1: Firms that prioritise their reputation will transfer responsibility for modern slavery to their suppliers.*

Scope reduction through spend filtering implicitly frames a comprehensive approach to managing modern slavery across supply chains as implausible, unreasonable, or too costly. Scope reduction may appear pragmatic from a resource perspective, yet as detailed in table I, the average annual profit for the sample of government suppliers was £393m, with an average annual turnover of £8bn, suggesting a lack of will, priority, or complexity, rather than a lack of resource. There is no specific provision for scope reduction in the legal requirements for TISC reporting, which covers firms and "...any of its supply chains". Further, arguments of impracticality are inconsistent with other corporate legislation, for example the EU's General Data Protection Regulations (GDPR), where reductive techniques are not legally permissible.

Scope reduction is largely arbitrary in relation to risk with firms' attention focused on high spend, tier one suppliers, which are not necessarily where modern slavery risks are situated in extended global supply chains. Restricting the scope can exclude smaller suppliers, low paid labour contracts, suppliers at tier two and beyond, and indirect products and services. Although risk assessments are used to identify high-risk categories or geographic regions, scope reduction still focuses on what firms buy, and from whom, which can obscure or sidestep questions of *how* firms buy. Thus, a firm's own practices that erode margins and intensify pressure on production and delivery times through the supply chain are less likely to be systemically considered or challenged. Our results provided no examples of firms reporting that they evaluate the extended impacts of their own competitive business level strategies, sourcing criteria, or outsourcing and subcontracting practices, despite the last two being identified as high-risk practices for modern slavery (Allain et al., 2013; LeBaron, 2013; LeBaron & Rühmkorf, 2017).

While our analysis of published TISC statements may not reflect the full extent of firms' modern slavery efforts in practice, scope reduction techniques give an impression of action, whilst simultaneously implying a limited risk of modern slavery. This can prevent firms from acknowledging their role in creating conditions for modern slavery or uncovering unknown modern slavery risks in supply chains that are not being prioritised. From this position, existing business models are maintained and reproduced, and the call for sustainable supply chains to embrace fundamental change (Hart & Milstein, 2003; New, 2015; Pagell & Shevchenko, 2014;



Pagell & Wu, 2009; Wolf, 2011), is unlikely to be addressed. Our second research proposition is:

*P2: Reductive approaches to modern slavery will reduce the attention a firm gives to evaluating the impacts of its own commercial practices.*

Mandatory legal requirements for large firms to report on modern slavery remove some of the voluntary reporting decisions related to reputation management seen in the wider sustainability literature (Glover & Touboulic, 2020; Kim & Lyon, 2015; Nath et al., 2020; Nunes et al., 2020; Tate et al., 2010; Testa et al., 2018; Wagner et al., 2020), but our results show that there is still significant room for temporal interpretation through strategic ambiguity. Goal ambiguity enables different messages to be interpreted by different audiences, providing space, at least in the short term, for resolution of these competing demands.

From a theoretical perspective, the employment of ambiguity in TISC statements runs counter to the urgent attention demanded by SSCM (New, 2015; Roy et al., 2018). The temporal challenge of tackling modern slavery goes beyond the need for a long-term orientation identified in the social sustainability debates (Croom et al., 2018; Klassen & Hajmohammad, 2017; Roy et al., 2018; Wu & Pagell, 2011). Ambiguous time frames for action can position modern slavery as a strategic future consideration, not as an urgent priority requiring action, revealing a temporal tension in the SSCM concept. It has been argued that legislation creates an urgent imperative for action (Mende, 2019). However, our results show that legislation may create the imperative for reporting, but ambiguity is a mechanism that enables action to be postponed, critically while still being legally compliant. The annualised reporting regime may not attune buyers sufficiently to notice changes in practice. Thus, we propose:

*P3: Firms using high levels of goal ambiguity will postpone urgent action on modern slavery*

Defensive reassurance is arguably the most change-resistant technique evidenced within the TISC statements, therefore running contrary to SSCM (Huq et al., 2016), and to a core intention of the modern slavery legislation. The identification of defensive reassurance techniques adds further support to the use of symbolic measures that imply, rather than confirm, SSCM (Blome et al., 2017; Huq & Stevenson, 2020; Nath et al., 2020; Villena & Dhanorkar, 2020). The implication here, is that for many firms, the case for addressing modern slavery resides not in the benefits of aligning with the legislative intent to actively tackle it in their supply chains, but in the benefits accrued through pushing out the timeframe for action or maintaining the status quo. The status quo is achieved through defensive reassurance by implying to consumers and other stakeholders that modern slavery does not, or could not, exist in a firms' supply chains, therefore reassuring them that they do not need to change their consumption or buying behaviours. Customers and firms can seek comfort in the ambiguity, yet resisting urgent attention is likely to contribute to maintaining conditions for modern slavery risk that can further embed social inequities and exploitative labour conditions into supply chains (Crane, 2013).

If defensive reassurance is merely an impression management technique and firms are not 'walking the talk', it can normalise existing practice as being acceptable or sufficient. Ambiguity presents conflicting interpretations (Feldman, 1991) to protect from public scrutiny (Cappellaro, Compagni, & Vaara, 2020). Our results show that the protected space for the status quo created by ambiguity in TISC statements, can convince decision makers and stakeholders that there are no risks and legitimise a lack of action. Thus, the likelihood they

will actively look for modern slavery in their supply chains is reduced and they may disregard future claims to the contrary. The hidden and complex nature of modern slavery can create further barriers for suppliers, stakeholders, and crucially victims, from speaking up for fear of not being believed, even if supporting processes (whistleblowing hotlines etc) are in place. We propose:

*P4: High levels of defensive reassurance in modern slavery reporting creates barriers for change in supply chain practice.*

Modern slavery legislation is predicated on the assumption that transparency will lead to changes in practice, and change will trickle down through supply chains. However, TISC statements suggest that only the responsibility, not action, is passing through the supply chain, supported by the one-way flow of information. Transparency is a key tenet in the modern slavery legislation. As well as the difficulties of gaining real transparency of modern slavery within supply chains (Barna, 2018; Guth et al., 2014; New, 2015; Stringer & Michailova, 2018), it is not a proxy for embracing adoption of socially sustainable practice (Haack et al., 2020). Arguably, the duty to report “...steps the organisation has taken” (UK Government, 2015) as opposed to steps the organisation has taken *with* supply chain members and stakeholders, bounds a firm’s attention on its processes and risks rather than opportunities for collaborative action to challenge the causes of modern slavery and to generate change. Non-collaborative approaches run the risk of non-compliant suppliers being dropped (Connelly et al., 2011), reducing the diffusion of new practices (Carlos & Lewis, 2018), and creating niche supply markets rather than mainstreaming population-wide changes (Hajmohammad & Shevchenko, 2020).

The TISC provision requires action taken by firms “...to ensure that slavery and human trafficking is not taking place” (UK Government, 2015), a requirement that belies the complexity and hidden nature of the problem. The unspoken question here, is what if it is taking place? In reality it may be difficult to eradicate and transparency does not necessarily equate to being able to act. From a reporting perspective, questions emerge on whether firms openly report modern slavery if identified, or if they use ambiguity to selectively disclose information. Beyond questions of transparency, the defensive techniques evidenced in the TISC statements suggest that firms, even if reporting transparently, would distance themselves from cases rather than work collaboratively with their supply chains. Thus, our final proposition is:

*P5: Firms that engage in active collaboration within their supply chains are better positioned to learn, adapt, and tackle modern slavery than firms relying solely on arms-length transparency.*

## Conclusions

Our results contribute to the nascent study of modern slavery in supply chains through an explanatory model (figure 1) that identifies four responses in firms’ TISC reporting: transfer of responsibility, defensive reassurance, scope reduction, and collaborative action. The first three responses use ambiguity to restrict action on modern slavery with only the latter, collaborative action, being in line with government’s policy intentions. The analysis builds on prior studies that assess compliance to modern slavery legislation (Flynn & Walker, 2020; LeBaron & Rühmkorf, 2017; Stevenson & Cole, 2018), by identifying not only what suppliers say they are doing, but also what they are *not* saying, to provide novel insights into the policy resistant effects of ambiguity. We reveal how ambiguity is used to defend and legitimise the status quo, and to reduce the boundaries of a firm’s attention and responsibility. The results

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3 speak to the emerging critical turn in the literature that challenges our fields' insufficient  
4 scepticism of firms' espoused policies (New, 2015), and the dominant empiricist approach that  
5 requires firms to change before we report on it (Pagell & Shevchenko, 2014). By exposing the  
6 mechanisms of subtle resistance in firms' TISC reporting we respond to the call for greater  
7 attention to be given to the political agency of firms (LeBaron & Rühmkorf, 2019) and the  
8 politicisation of organisations (Matten & Crane, 2005; Scherer & Palazzo, 2011; Stevenson &  
9 Cole, 2018).

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12 The study contributes to emerging debates in the literature that call for understanding on how  
13 to move beyond intent, or the impression of change, in socially-oriented supply chains (New,  
14 2015, 2020). We propose that the UK's weak legislative environment for modern slavery  
15 reporting (LeBaron & Rühmkorf, 2017) creates the opportunity for ambiguous responses that  
16 allow firms to decouple goals and action, and prioritise reputation management over change to  
17 supply chain practice. Prior studies have shown how concepts of obfuscation (Fabrizio & Kim,  
18 2019) and selective disclosure (Marquis et al., 2016) limit or blur a stakeholders' access to  
19 information to protect a firm's reputation. By examining firms' TISC responses in relation to  
20 the government's policy ambitions, we reveal ambiguity as a more active strategy as in addition  
21 to its protective role, it reduces and shifts accountability. We posit that reputation management  
22 is a strategic choice for firms, and ambiguity is a method for enacting it.

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26 Defensive reassurance, as the most used technique in TISC statements, sits in contrast to the  
27 intention for the TISC provision, as it maintains existing approaches and limits supply chain  
28 engagement. This technique is also more aligned to traditional notions of ambiguity by creating  
29 an impression of good practice and sufficiency. We contribute to the literature by identifying  
30 scope reduction and transference of responsibility as subtler forms of ambiguity in modern  
31 slavery reporting, where firms partly address government intent, whilst simultaneously shifting  
32 the boundaries of their attention and responsibility. Thus, we build on prior compliance focused  
33 research (Flynn & Walker, 2020; LeBaron & Rühmkorf, 2017; Stevenson & Cole, 2018), by  
34 revealing how TISC statements serve a more dynamic and instrumental role in supply chain  
35 practice.

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39 Time and change are two inter-related concepts embedded in both the modern slavery agenda  
40 and the broader theory of sustainability. We add additional evidence to support time and change  
41 as key components of SSSC theory, but we reveal how firms use ambiguity as subtle forms of  
42 resistance against them. TISC statements suggest that firms buy in to SSSC at an abstract level  
43 but use ambiguity to decouple time and change at lower levels of abstraction. We identify three  
44 techniques – defensive reassurance, transfer responsibility, and scope reduction – employed in  
45 firms' TISC reporting to slow down, or negate, the need for urgent change and to limit the  
46 extent of change. Even with statutory pressure firms are not simply acquiescing to the demands  
47 of urgent change. Thus, we highlight the importance of time and change, not just as positively-  
48 valenced concepts, but as interactive points of resistance in SSSC.

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51 The TISC responses indicate that firms are not taking substantive measures to address modern  
52 slavery in their supply chains. Therefore, along with time and change, we contribute to  
53 sustainability theory by identifying accountability as an essential concept for generating action.  
54 The notion of complicity is under-scrutinised in the supply chain literature as rarely do studies  
55 address the dominant supply chain practices, for example outsourcing and subcontracting, that  
56 create the conditions for modern slavery (for a notable exception see Crane & LeBaron, 2017).  
57 The three techniques of ambiguity in modern slavery reporting reveal how firms are able to  
58 avoid scrutiny and accountability. Crucially, the framing of risks on what firms buy and from  
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where, shifts the responsibility for solutions to other, likely weaker, supply chain members. We posit that the concept of SSSC, and the TISC provisions, require firms to fully own their accountability for modern slavery. Importantly, this does not preclude suppliers' contractual obligations, but these should be in conjunction with a firms' own responsibilities, not in place of them. The establishment of suppliers' responsibilities can be critical to align supply chain processes, but what is missing is overall leadership from large firms and supply chain heads alluded to in the policy debates. Accountability requires firms to embrace systematic evaluation of the impact of their sourcing practices as potential causes of risk beyond typical geographic-based assessments for modern slavery, and to take action, critically with a supply chain perspective. From this position, accountability also extends to developing collaborative environments that allow learning, discovery, and disclosure.

The use of ambiguity as a strategic resource has potential resonance for other corporate responsibilities beyond financial return, including social and environmental issues. In the management field, research has focused largely on how ambiguity is used as a rhetorical resource within organisations (Jarzabkowski et al., 2010) or in collaborative membership groups (Huxham & Vangen, 2000). We extend the theoretical application of ambiguity to a new context of supply chains to provide insight into how the adoption of ambiguous language in corporate reporting can limit supply chain action, despite legislative pressure. The lack of action as a result of ambiguity protects firms (Cappellaro et al., 2020; Davenport & Leitch, 2005) instead of protecting potential victims of modern slavery. The set of propositions developed from the insights provide a basis for further empirical study in an emerging research area.

### *Implications*

Implications for policy makers arise from the research. Ambiguity can be reduced through legislation by 1) introducing additional liabilities in the TISC requirements, 2) greater enforcement of the existing requirements, and 3) strengthened policy guidance for firms. Because passing new legislation and increasing enforcement can be lengthy processes, as a first step we urge additional government guidance focused on how firms can demonstrate accountability of the solutions for, and causes of, modern slavery in supply chains. Guidance should reinforce the legislative boundaries and contest defensive, reductive, or exclusionary approaches. As the results demonstrate how firms are circumventing urgent action, the government, and procurement professionals, need to ensure that TISC statements are not taken as a proxy for substantive action. To demonstrate best practice and leadership in their own supply chains, government buyers need to shift their attention to the content of their suppliers' statements, beyond assessments of technical compliance. They also need to assess what firms are doing - and not doing - in practice, not just what they report. Solutions, and root causes, should be explored and tackled in collaboration with supply chain members.

The research also provides examples for managers responsible for the production of TISC statements of how to embrace the legislative intent of the UK Government's Modern Slavery Act (2015), and importantly it highlights the need for firms to adopt accountability in a supply chain context. Firms can achieve greater alignment with the legislation, and thus, a greater potential for tackling modern slavery, through collaborative action within their supply chains. This will require working with suppliers, beyond the first tier, to actively engage in finding instances of modern slavery and to acknowledge their own role in creating pressures within the supply chain. Firms may be reluctant to embrace a more active approach to 'find' modern slavery, for fear of reputational damage if it is found. Yet, while ambiguity might hide modern slavery from sight, it does not remove it.



### Future research

Empirical testing of the propositions provides initial areas of focus for future research. Modern slavery in supply chains is a nascent area of research as the legislative environment is also newly emerging. As there is a need for an annual TISC statement to be published, there is an opportunity for future research to take a longitudinal approach to assess how TISC statements evolve over time, if at all. Future research could use our model (figure 1) to map changes in ambiguity over time, for different sectors, and potentially in different legislative jurisdictions, which could help to contrast their relative effectiveness. Our study looked at a set of government suppliers and therefore covered a range of industries. A limitation of this sample is the inability to draw generalizable conclusions of patterns of ambiguity techniques by industry, but the identification of defensive reassurance approaches in known high risk sectors warrants more detailed future research. Finally, an acknowledged limitation of our method is that it precludes the attribution of firms' motives. A qualitative case-based study to delve into the tensions between commercial, regulative, competitive, and social imperatives in practice, promises a rich area for future research.

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Table I: Firms' industry and financial profile

Industry (count)	Average annual profit	Average annual turnover
Automotive (12)	132,657,083	6,375,851,750
Communications (5)	£8,257,503	£4,762,757,297
Construction (2)	£17,223,225	£684,073,641
Consultancy (8)	£293,922,625	£1,748,537,625
Customer Service (1)	-£3,661,000	£99,228,000
Defence (1)	£1,605,000,000	£18,407,000,000
Engineering (1)	£196,500,000	£4,474,800,000
Financial (3)	£1,934,092,333	£12,970,735,333
IT (16)	£41,755,424	£2,554,985,543
Legal (1)	£110,600,000	£422,600,000
Oil, Gas & Coal (1)	£7,802,000,000	£252,095,900,000
Recruitment (7)	16,922,695	£325,629,314
Telecommunications (3)	£1,114,012,667	£17,410,873,000
Travel (3)	£59,600,000	£976,350,000
Utilities (2)	£505,000,000	£18,718,500,000
TOTAL AVERAGE	£392,942,781	£ 8,928,929,096

Table II: Examples of antithetical inferences

Example statement quote [company]	Antithetical inference
We have...written to our top 50 suppliers and asked them ... [Banner Group]	The potentially large number of excluded suppliers have not been engaged
...where appropriate, we carry out due diligence on prospective suppliers [Brook Street]	A potentially large number of suppliers will be excluded from due diligence
We apply a consistent screening process to all suppliers based in Asia [Berensden]	... but not elsewhere including UK?
GM periodically conducts supplier compliance surveys to confirm compliance. [GM]	Checks potentially are not being made between periodic checks
We assess our suppliers' compliance...via our supplier pre-qualification questionnaire [PA]	Compliance may not be being checked during contract management
We expect each entity in the supply chain to, at least, adopt 'one-up' due diligence on the next link in the chain [Fleetcor]	We manage at tier-1 and 'expect' the supply chain to manage itself
No concern...reported through our Whistleblowing system or raised through audits in 2016 [Berensden]	Absence may indicate poor reporting and auditing processes

Table III: Coding table for TISC statement analyses

Core category / sub-categories	Example open codes	Example statement quote [Company]
<b>1. Reduction of scope</b>	Different routes through which organisations seek to reduce the extent of their modern slavery supply chain management commitments	
Reduction: task scope	Supplier assessment Practical limitations	Stone employs a formal supplier approval process ... <b>as far as is practical</b> . [Stone]
Reduction: org scope	Constrained to appropriate levels Limiting supplier numbers Practical limitations	Dedicated training is completed at <b>appropriate levels</b> in the procurement and supply chain teams [Berendsen] GM requires its <b>direct first tier suppliers</b> [GM] It is not practical ... to have a direct relationship with all links in the supply chain [Fleetcor]
Reduction: spend thresholds	Limiting suppliers by spend Limiting supplier numbers	Suppliers who ... (i) operated in a Higher Risk industry; (ii) were paid over £100,000 per annum ... [Deloitte] ... review covered over 3,900 supplier records with ... minimum spend threshold of £10,000 ... [Barclays] written to our top 50 suppliers ... [Banner Group]
Reduction: geographic	Scope geographic High risk countries	Within our UK supply chain ... [Brook Street] We apply a consistent screening process to all suppliers based in Asia [Berendsen]
Reduction: by risk assessment	Limiting suppliers by risk Risk based approach	Due to our <b>large number of suppliers</b> , we take a risk-based approach ... [Impellum] We take a risk-based approach to addressing concerns that may arise from our supply chain. [Brook Street]
<b>2. Responsibility</b>	Extent to which responsibility for managing modern slavery in supply chains is assumed by the organisation (positive) or devolved to suppliers (negative)	
Responsibility: expectations	Adhering to values/ethics Supplier expectations Suppliers must demonstrate capabilities	"... and we expect all our suppliers to adopt adequate ethics and values" [Comparex] "Potential suppliers must demonstrate their capability to meet our contractual requirements." [Babcock]
Responsibility: delegating	Supplier expectations Delegating responsibility Contracts with suppliers Delegating responsibility Contracts with suppliers Delegating responsibility	"We expect all suppliers to operate in accordance with our ... Policy" [Brook Street] We expect each entity in the supply chain to, at least, adopt 'one-up' due diligence on the next link [Fleetcor] We've introduced a legally-binding clause in our strategic supplier contracts [PWC] ... we now place obligations on relevant suppliers [Toyota]
<b>3. Reassurance</b>	Mechanisms through which organisations seek to establish trust and reassure stakeholders without supporting evidence	
Reassurance: nothing found	Reassurance low risk Reassuring Reporting no concerns	"... does not occur in our business operations or within our supply chain" [Herbert Smith] No concerns relating to modern slavery were reported ... or raised through audits [Berendsen] We do not use forced labour in any form [JLR]

Core category / sub-categories	Example open codes	Example statement quote [Company]
Reassurance: by association	Industry collaboration	deeply involved ... through organizations such as Automotive Industry Action Group (“AIAG”) [GM]
	Commitment to external initiatives	... fully committed to ... the ‘Reform Programme’ being developed by Electronics Watch [Stone]
	UN Global Compact	... member of the United Nations Global Compact [PA]
Reassurance: via awards	Awards and commendations	... recognised as one of the World’s Most Ethical Companies ... by the Ethisphere® Institute [CapGemini] ... recognised seven times by the Ethisphere Institute [Ricoh]



Table IV: Ambiguity techniques by industry

Sector	Defensive Reassurance	Transfer Responsibility	Scope Reduction	Collaborative Action
Automotive	8	3	1	0
Communications	4	1	0	0
Construction	1	0	1	0
Consultancy	4	2	1	1
Consumer Services	0	0	1	0
Defence	0	0	0	1
Engineering	1	0	0	0
Financial	2	1	0	0
IT	15	0	1	0
Legal	0	0	0	1
Oil, Gas & Coal	0	0	0	1
Recruitment	6	1	0	0
Telecommunications	1	2	0	0
Travel	2	1	0	0
Utilities	0	0	2	0

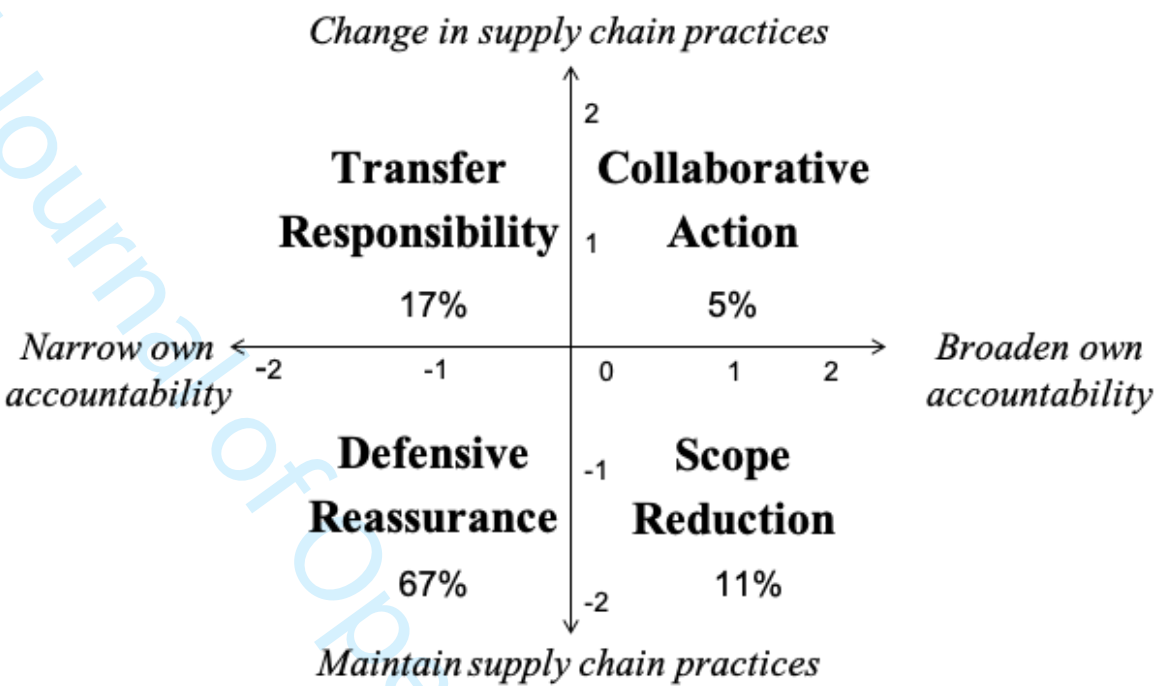


Figure 1: Ambiguity use in TISC responses

## Appendix 1: Criteria for mapping TISC statements

Criteria	Accountability	Supply chain practices
-2	Do not mention that their operations need to change. Consider MS someone else's responsibility (suppliers). Limit to first tier supplier or another subset. Specific limiting.	Excuses why no change necessary in own business ("no risk identified" "continue" "maintain"), defend why maintain own policies (e.g. "existing policies xyz address MS..."). Push responsibility to suppliers, use of prescriptive language ("we expect").
-1	Do not mention that their operations need to change. Consider MS someone else's responsibility (suppliers) but not necessarily restricted to subset. Perhaps vague limiting.	No current change but mention that policies reviewed at (non-specified) intervals, push changes into future, lack of action, and lack of acknowledgement of consequences.
0	No attempt to limit but nothing about inclusivity/working with suppliers or customers within the supply chain.	Mention of change by introducing specific policies but lack of clarity in timescales. Already had policies in place before legislation (e.g. monitoring) but didn't expand those after.
1	Working closely with suppliers. How not explained or evidenced.	Some changes reported, e.g. increase in transparency, monitoring or reporting. Focus on policies rather than practices
2	Proven commitment to tackle MS by specific actions taken since legislation introduced: e.g. "we have taken or begun to take the following steps over the last year".	Concrete evidence what has changed ("we changed from A to B", but practice not policy). Explains how they do things differently than they used to ("we stopped, ceased, implemented...."). Change own practices and enable suppliers to do the same by working with them and addressing issues such as cost pressure caused by their own operations